United States Court of Appeals

for the Second Circuit

JOINT APPENDIX

76-4235

76-4235

IN UNITED STATES COURT OF APPEALS

FOR THE SECOND CIRCUIT

DOCKET NO. 76-4235

JOSE E. MORE AND ADELA T. MORE,

Appellants,

- against -

COMMISSIONER OF INTERNAL REVENUE,

Appellee.

ON APPEAL FROM THE UNITED STATES TAX COURT

APPENDIX

CURTIS, MALLET-PREVOST,
COLT & MOSLE
ATTORNEYS FOR APPELLANT
100 Wall Street
New York, NY 10005

GILBERT E. ANDREWS
ATTORNEY FOR APPELLEE
COMMISSIONER OF INTERNAL
REVENUE
DEPARTMENT OF JUSTICE
Washington, D.C. 20530

UNITED STATES COURT OF APPEALS
FILED
APR 11 1977
A. DANIEL FUSARO, CLERK
SECOND CIRCUIT

PAGINATION AS IN ORIGINAL COPY

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TAX COURT OF THE UNITED STATES

GENERAL DOCKET

DOCKET NO. 5868-67

Parrene Deceased 6/11/72 CLASS

JOSE E. MORE and ADELA T. MORE
(Husband and Wife)

535 East 86th St.
New York, New York 10028 PETITIONER.

vs.

COMMISSIONER OF INTERNAL REVENUE, RESPONDENT.

Serve as 1st. 8/22/72

APPEARANCES FOR PETITIONER: ~~100 Wall Street~~ Albert J. Parreno (Curtis, Mallet-Prevost, Colt & Mosle) ~~65 Wall St., Room 2500, New York, New York 10005.~~ below

NAME

ADDRESS ~~William S. Robertson, III (above address)~~ E.A. 2/24/69. * Room 1500 Robert D. Whoriskey, *100 Wall Street, N.Y., N.Y. 10005 (E/A 7/19/71) (~~65 Wall~~ Mallet-Prevost, Colt & Mosle) Nancy Norman Fette (E/A 5/15/73) 100 Wall, St Ira Revich, (Same Addr. as Whoriskey) (E/A 7/29/75)

Date Mo	Day	Year	Filings and Proceedings Room 1500, N. Y., N. Y. 10005	Action	Served
Dec.	11,	1967	PETITION FILED: FEE PAID Dec. 11, 1967		Dec. 11, 1967
Dec.	11,	1967	PETRS'. REQUEST for Trial at New York, N. Y., filed.	GRANTED Dec. 11, 1967	Dec. 11, 1967
Feb.	8,	1968	ANSWER filed by Respondent.		FEB 13 1968
Jan.	17,	1969	NOTICE OF TRIAL at New York, N. Y. on April 14, 1969		Jan. 17, 1969
Feb.	17,	1969	MOTION by resp. to consolidate 5404-67 & 5868-67 for trial, briefing and opinion.	GRANTED (see order 3/10/69)	
Feb.	19,	1969	NOTICE of filing of resp. motion to consolidate and hearing on March 19, 1969 if objection filed on or before March 6, 1969.		Feb. 19, 1969
Feb.	24,	1969	ENTRY OF APPEARANCE By William S. Robertson, III, for petrs.		Mar. 10, 1969
March	10,	1969	ORDER, that resp. motion filed Feb. 17, 1969 is granted and Dkts. 5404-67 and 5868-67 are consolidated for trial, and further ORDERED, that case is stricken from the motions session on March 19, 1969 at Washington, D. C.		Mar. 11, 1969
Apr.	14,	1969	HEARING at New York, N. Y. before Judge Featherston Joint motion for general continuance - Filed and Granted April 14, 1969.		Apr. 21, 1969

Form No. 34
March 1957

(continued page 2)

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TAX COURT OF THE UNITED STATES

GENERAL DOCKET

DOCKET NO. 5868-67

(Continuation)

JOSE E. MORE & ADELA T. MORE — PETITIONER — PAGE 2

Date (Month Day Year)	Filings and Proceedings	Action	Served
Apr. 29, 1969	TRANSCRIPT of Hrg. of Apr. 14, 1969 received.		
July 13, 1971	NOTICE FOR REPORT UPON TRIAL at N.Y., NY on Oct. 4, 1971		July 13,1971
July 19,1971	APPEARANCE of Robert D. Whoriskey, as counselfor Petr. filed		July 23, 1971
Aug. 6, 1971	NOTICE OF CHANGE OF TIME for call of cases calendared for report only to 1:00 PM		Aug. 6, 1971
O 4, 1971	HEARING at New York, N.Y. before Judge Quealy		
Nov. 10, 1971	ORDERED case calendared for further oral status report at New York, N.Y., March 20 , 1972		Nov. 12, 1971
~~March 20, 1972~~	~~HEARING at New York,N.Y. before Judge Goffe For Report~~		
~~April 17, 1972~~	~~TRANSCRIPT of March 20, 1972 rec'd.~~		
March 20, 1972	HEARING at New York, New York before Judge Goffe For Report.		
Ap 17, 1972	TRANSCRIPT of March 20, 1972 received.		
May 5, 1972	ORDERED that these cases are hereby calendared for a further oral status Report by parties at session Oct. 10, 1972 New York, New York		May 10, 1972
May 17, 1972	NOTICE OF ADDRESS change for attorneys Albert J. Parreno and Robert D. Whoriskey filed		May 18, 1972
July 25, 1972	NOTICE OF REPORT on Oct. 10, 1972 at New York, N.Y.		July 25, 1972
Oct.10, 1972	HEARING at New York, N.Y. before Judge Quealy. Report on Trial Status.		
Oct. 10, 1972	ORDER, that this case is set for report on trial status at New York, N.Y. on Jan.22,1973.		Oct. 30, 1972

U.S. GOVERNMENT PRINTING OFFICE 1959 O-525151

(continued to page 3)

TAX COURT OF THE UNITED STATES

GENERAL DOCKET

DOCKET NO. 5868-67

(Continuation)

JOSE E. MORE & ADELA T. MORE — PETITIONER — PAGE 3

Date Month Day Year	Filings and Proceedings	Action	Served
Nov. 6, 1972	NOTICE FOR REPORT on Jan. 22, 1973 at New York, N.Y.		Nov. 6, 1972
Oct. 30 1972	TRANSCRIPT of Oct. 10, 1972 received.		
Jan. 22, 1973	HEARING at New York, N.Y. before Judge Scott.		
	For Report - Only.		
Feb. 8, 1973	TRANSCRIPT of Jan. 22, 1973 rec'd.		
Feb. 20,1973	ORDER, that case is placed on calendar for session of		
	Court on May 21, 1973 at New York, N.Y. for further		
	oral status report by parties.		Feb. 27, 1973
May 15, 1973	ENTRY of Appearance by Nancy Norman Tate filed for Petr.		May 16, 1973
May 21,1973	HEARING at New York, N.Y. before Judge Tannenwald.		
	For Report Only. (Oral report Made)		
June 4,1973	TRANSCRIPT of May 21,1973 received.		
June 6,1973	ORDER, that these cases are placed on calendar		JUN 7 1973
	on Oct. 1,1973 at New York, N.Y. for further		
	oral status report.		
Oct. 1, 1973	HEARING at New York, N. Y. before Judge Forrester		
	Report (restored to gen'l docket for trial)		
Oct. 1, 1973	ORDERED, that the case is restored to GENERAL DOCKET.		OCT 23 1973
Oct. 11, 1973	TRANSCRIPT of Oct. 1, 1973 rec'd.		
June 28, 1974	NOTICE of trial on Sept. 30, 1974 at New York, N.Y.		June 28,1974
Sept. 30, 1974	HEARING at New York, New York before Judge Raum.		
	Motion for continuance by Petr. filed - GRANTED - case		OCT 16 1974
	is continued generally.		
Mar. 4, 1975	NOTICE OF TRIAL on June 9, 1975 at New York,N.Y.		Mar. 4, 1975

(Continued to page 4)

TAX COURT OF THE UNITED STATES

GENERAL DOCKET

DOCKET NO. 5868-67

(Continuation)

JOSE E. MORE AND ADELA T. MORE — PETITIONER — PAGE 4

Date (Month Day Year)	Filings and Proceedings	Action	Served
June 9, 11 12, 1975	TRIAL at New York, N.Y. before Judge Tannenwald.		
	Parties to file proposed Findings of Fact with Court		
	by July 28, 1975.		
	Resp. to file Amended Answer to Petrs.' Amended		
	Petition by June 26, 1975.		
	Stipulation of Facts filed.		
	Petrs.' motion to Amend Pleading filed June 9, 1975		
	and GRANTED June 11, 1975		
	Petrs.' Amendment to the Petition lodged June 9, 1975		
	and filed June 11, 1975 -- served 6/11/75		
	(No briefs due) SUBMITTED TO JUDGE TANNENWALD		
June 24, 1975	ANSWER TO AMENDMENT TO PETITION, filed by Resp.		JUN 25 1975
July 2, 1975	TRANSCRIPT of June 9, 11, 12, 1975 received. (3 Vol.)		
Ju., 29, 1975	ENTRY OF APPEARANCE by Ira Revich as counsel of record.		JUL 31 1975
July 29, 1975	MOTION by Petr. to extend time to Aug. 27, 1975 within	GRANTED July 30, 1975	JUL 31 1975
	which to file a Stipulated Decision or Submit Requested		
	Findings of Fact. (No Obj. Resp.)		
Aug. 27, 1975	RESP.'S REQUEST FOR FINDINGS OF FACT, filed.		AUG 29 1975
Sept. 2, 1975	LETTER from Petr. filed.		SEP 3 1975
Sept. 2,1975	MEMORANDUM filed by Petr.		SEP 3 1975
Sept. 3, 1975	ORDER, that on or before Oct. 22, 1975 resp. is to file a		SEP 3 1975
	brief in Answer to Petr's Memoranudm and that on or before		
	Nov. 3, 1975 Petr's shall file a Reply Brief to Resp's		
	brief in Answer.		

GPO 884-917

(CONT. to PAGE 5)

UNITED STATES TAX COURT

GENERAL DOCKET

DOCKET NO. 5868-67 (Continuation)

JOSE E. MORE AND ADELA T. MORE — PETITIONER — PAGE 5

Date (Month Day Year)	Filings and Proceedings	Action	Served
Oct. 22, 1975	BRIEF for Resp. filed.		OCT 23 1975
Nov. 4, 1975	REPLY BRIEF for Petrs. filed. (P.M. Timely)		NOV 4 1975
Apr. 5, 1976	FINDINGS OF FACT & OPINION filed, Judge Tannenwald.		APR 5 1976
	Decision will be entered under Rule 155.		
Jun 14, 1976	RESP.'S COMPUTATION FOR ENTRY OF DECISION, filed.		JUN 15 1976
June 15, 1976	NOTICE OF filing of resp. computation under Rule 155		JUN 15 1976
	and hearing on July 21, 1976 at Wash., DC, objection		
	due 5 days prior to hearing.		
July 19, 1976	LETTER from Petitioner filed.		JUL 19 1976
July 19, 1976	PETITIONER'S COMPUTATION filed.		JUL 19 1976
July 21, 1976	HEARING at Washington, D.C. before Special Trial Judge Aarons.		
	Referred to Judge Tannenwald.		
July 22, 1976	DECISION ENTERED, JUdge TAnnenwald.		July 22, 1976
	APPELLATE PROCEEDINGS		
Oct. 22. 1976	NOTICE OF APPEAL to U.S.C.A., 2nd Cir., filed by Petrs.		Oct. 26, 1976
Oct. 26, 1976	NOTICE of Filing with copy of notice of appeal sent to		
	Chief Counsel, Mr. Meade Whitaker.		Oct. 26, 1976
Oct. 26, 1976	NOTICE, to parties, of assembling and date for trans-		
	mission of record.		Oct. 26, 1976
Oct. 29, 1976	ORDER enlarging time pursuant to Rule 11(d), and upon		
	the Court's own motion that the time for transmission		
	of the record is extended to Jan. 20, 1977.		Nov. 1, 1976
Oct. 29, 1976	NOTICE, to parties, of assembling and extension of date		
	for transmission of record.		Nov. 1, 1976

Continued to Page 6

UNITED STATES TAX COURT

GENERAL DOCKET

DOCKET NO. 5868-67

(Continuation)

JOSE E. MORE and ADELA T. MORE — PETITIONER — PAGE 6

Date Month Day Year	Filings and Proceedings	Action	Served
Nov. 8,1976	U.S.C.A. 2nd Circuit Civil Appeal Scheduling Order		Nov. 10,1976
Nov. 9,1976	ORDER that the Clerk is directed to file the Scheduling Order the date received and said Clerk is to transmit the record on appeal on or before November 10, 1976.		Nov. 10,1976
Nov. 12,1976	ORDER that the date Nov. 10, 1976 in the Order dated Nov. 9, 1976 is deleted and the date January 10, 1977, is substituted in place thereof.		Nov. 15,1976

GPO : 1973 O 476-979

UNITED STATES TAX COURT

JOSE E. MORE and ADELA T. MORE,	:	
Petitioners,	:	
v.	:	Docket No. 5404-67 5868-67
COMMISSIONER OF INTERNAL REVENUE,	:	
Respondent.	:	

STIPULATION OF FACTS

IT IS HEREBY STIPULATED AND AGREED, by and between the parties hereto, by their respective counsel, for the purpose of this case, that the following facts shall be taken as true, without prejudice to the right of either party to introduce other and further evidence of facts not inconsistent herewith, or to object to the introduction in evidence of any such facts, including the facts stipulated herein, on the grounds of immateriality or irrelevancy.

1. Petitioners are individuals, husband and wife, whose present legal residence is 401 E. 89th Street, New York, New York 10028. Petitioner Jose E. More, a Cuban by birth, became a United States citizen on July 18, 1966. Petitioner Adela T. More is an American citizen by birth.

2. Petitioners filed Federal income tax returns for the years involved herein, 1960, 1961, 1962, 1963 and 1964 with the District Director of Internal Revenue, New York, New York. Petitioners did not file a Federal income tax return for the year 1959.

3. With respect to the 1960 taxable year, Petitioners filed their original income tax return on a joint basis, a copy of which is attached as Exhibit 1-A, and amended returns on a separate basis, copies of which are attached as Exhibit 2-B with respect to Petitioner Jose E. More's amended return and as Exhibit 3-C with respect to Petitioner Adela T. More's amended return. With respect to 1961, Petitioners filed their original return, a copy of which is attached as Exhibit 4-D, and amended returns on a joint basis, copy of which is attached as Exhibit 5-E. With respect to 1962, 1963 and 1964 Petitioners filed their returns on a joint basis, copies of which are attached as Exhibits 6-F, 7-G, and 8-H, respectively.

4. With respect to the taxable years 1960, 1961, 1962 and 1963, Petitioners had no taxable income after the application of net operating loss and net operating loss carryforward deductions based upon Cuban expropriation losses. With respect to the taxable year 1964, Petitioners had taxable income in the amount of $204,747.19.

5. With respect to the taxable year 1963, Petitioners are not subject to an addition to income tax under Section 6651(a) of the Internal Revenue Code of 1954.

6. With respect to the taxable year 1964, in the event that Petitioners can utilize income averaging under the provisions of Section 1301 of the Internal Revenue Code of 1954, amended (the "Code"), the Petitioners have a tax liability for the year 1964 of $67,232.83. In the event that Petitioners cannot utilize income averaging under Section 1301 of the Code, the Petitioners have a tax liability of $117,461.51.

7. Petitioners qualify for income averaging pursuant to Section 1301 of the Internal Revenue Code of 1954, other than with respect whether Petitioner Jose E. More is an eligible individual within the meaning of Section 1303(a) of the Code, which is in dispute.

8. Fidel Castro took control of the Government of Cuba by force on January 1, 1959.

9. According to Petitioner Jose E. More's Passport (the "Passport"), the original of which is attached as Exhibit 9-I, issued by the Republic of Cuba, Passport No. 14609, on April 24, 1958, Petitioner Jose E. More had a visa (the "Visa") to enter the United States. The Visa was a "nonimmigrant visa, B1-2" issued by the American Embassy in

Havana, Cuba on October 8, 1958 and was "valid for unlimited applications for admission into the United States if presented before October 7, 1962."

10. Petitioner Jose E. More's Passport, shows that Petitioner was admitted into the United States during the year 1958 at Miami, Florida, on May 14, 1958 and was re-admitted into the Republic of Cuba on May 20, 1958, was admitted into the United States on June 22, 1958 and re-admitted into the Republic of Cuba on June 28, 1958. In addition the Passport shows that Petitioner was admitted into the United States at Miami, Florida, on December 6, 1958 and was re-admitted into the Republic of Cuba on January 30, 1959.

11. With respect to the year 1959, the Passport shows that Petitioner was admitted to the United States on February 3 or 9 (the date is indistinguishable) of 1959 and was re-admitted into the Republic of Cuba on February 15, 1959, was admitted to the United States on February 18, 1959 and was re-admitted to the Republic of Cuba on March 5, 1959. Further, the Passport shows that Petitioner remained in the Republic of Cuba from March 5, 1959 until August 8, 1959. The Passport shows that on August 8, 1959, Petitioner was admitted into the United States at Miami, Florida. Further, the Passport shows that on August 19, 1959, Petitioner was

admitted into France and on September 15, 1959 was re-admitted to the United States at New York, New York. The Passport shows that Petitioner remained in the United States from September 15, 1959 until January 22, 1960.

12. With respect to the calendar year 1960, the Passport shows that Petitioner was admitted to Cuba on January 22, 1960 and was re-admitted to the United States on February 14, 1960. Further, the Passport shows that Petitioner remained in the United States until February 24, 1960 at which time he was admitted to the Republic of Cuba where he remained until March 15, 1960 when he was re-admitted to the United States at Miami, Florida. The Passport shows no further admission into Cuba subsequent to the period from February 24, 1960 to March 15, 1960.

13. On February 18, 1960, Petitioner Jose E. More wrote on Bache & Co., 36 Wall Street, New York, 5 New York letterhead to Mr. Maurice Sachoux, of Jean Lien & Cia, Paris, France in which letter he stated, "I am taking this opportunity to enclose our latest Sugar Letter which I consider very interesting, and I hope that you have time to give me your comments on the figures and the bullish side of it.", attached hereto as Exhibit 10-3.

14. On June 20, 1961, Petitioner Jose E. More applied to the Counsel General of the United States of

America in Montreal, P.Q. Canada for status as a permanent resident of the United States, original copy of which is attached hereto as Exhibit 11-K.

15. In connection with Petitioner's application for permanent residence, Petitioner submitted a Questionnaire to Determine Quota or Nonquota status and Application of Quota Registration (Form FS-497) in Spanish, hereto attached as Exhibit 12-L together with the English translation in blank.

16. Further, in connection with Petitioner's application for permanent residence, Petitioner submitted by letter dated December 28, 1961, original copies of which are hereto attached as Exhibit 13-M, to the Counsel General of the United States of America in Montreal, Prov. de Quebec, Canada several requested documents. Included among such documents is a Certificate of Divorce with first wife, issued in Havana on February 22, 1960, Certificate of Marriage with first wife, issued in Havana on March 1, 1960 and birth certificate of daughter by first marriage issued in Havana on March 9, 1960, the original copies of which are attached as Exhibits 14-N, 15-O and 16-P respectively.

17. Petitioner filed a Form FS-510 (Spanish) ("Solicitud de Visa de Immigrante y Registro de Extranjero") with the American Consul in Montreal, Canada on January 2, 1962, original copy of which is hereto attached as Exhibit 17-Q.

18. Sometime after January 2, 1962, Petitioner, Jose E. More obtained an immigrant visa for permanent admission into the United States and became a United States citizen on July 18, 1966.

19. A protest dated January 6, 1966 concerning the taxable year 1960 was filed on behalf of and attested to, by Petitioners, a copy of which is attached hereto as Exhibit 18-R.

20. An affidavit from Petitioner Jose E. More is attached as Exhibit 19-S.

21. An affidavit from Petitioner Adela T. More is attached as Exhibit 20-T.

22. Petitioner Adela T. More obtained a health certificate in Havana, Cuba on July 29, 1959, a copy of which is attached together with the translation from Spanish into English as Exhibit 21-U.

_____

Counsel for Petitioner
CURTIS, MALLET-PREVOST,
COLT & MOSLE
100 Wall Street
New York, New York 10005
Tel. No. (212) 248-8111

MEADE WHITAKER
Chief Counsel
Internal Revenue Service

Dated: _____

By _____
GERALD BACKER
Assistant Regional Counsel

OF COUNSEL:

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Regional Counsel
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Attorney
Internal Revenue Service
26 Federal Plaza (12th Floor)
New York, New York 10007
Tel. No. (212) 264-0262

start of tape 6
New York, New York
6-12-75

Jose E. & Adela T. More
vs
Commissioner of Internal Revenue

June 12, 1975
9:35 A.M.

(Same appearances)

THE CLERK: Docket number 5404-67 and 5868-67, Jose E. More and Adela T. More. Gentlemen, for the record, may we have your appearances?

MR. BRODSKY: David Brodsky for the respondent.

MR. WHORISKEY: For petitioner, Robert D. Whoriskey.

THE COURT: I take it, the case has not been settled?

MR. BRODSKY: That's correct, Your Honor.

THE COURT: All right. The Court gave careful consideration to the oral testimony yesterday, and went through very carefully yesterday afternoon and last evening, all of the exhibits and the Stipulation of Facts. And the Court has come to the conclusion that Jose More was a non-resident alien of the United States for at least part of the taxable year 1960, which is the only fact that I think I have to ultimately find. ~~It seems to me that a proper reading of the record and a proper reading of the testimony that I heard is that there may have been some consideration as early as August of 1959 to leaving Cuba~~

BEST COPY AVAILABLE

FORM 1040 — U.S. INDIVIDUAL INCOME TAX RETURN—1960

U.S. Treasury Department, Internal Revenue Service

or Other Taxable Year Beginning ..... 1960, Ending ..... 19.

PLEASE PRINT OR TYPE

First name and initial: Jose E. and Adela — Last name: More

(If this is a joint return of husband and wife, use first names and middle initials of both)

Home address: 110 East End Avenue

(Number and street or rural route)

New York — 28 — N.Y.

(City, town, or post office) (Postal zone number) (State)

238207809

Your Social Security Number	Occupation	Wife's Social Security Number	Occupation
073 | 34 | 5091		145 | 14 | 8842	

ATTACH CHECK OR MONEY ORDER HERE

Exemptions

1. Check blocks which apply. Check for wife only if all of her income is included in this return, or if she had no income.
   (a) Regular $600 exemption ..... ☒ Yourself ☒ Wife
   (b) Additional $600 exemption if 65 or over at end of taxable year. ☐ Yourself ☐ Wife
   (c) Additional $600 exemption if blind at end of taxable year..... ☐ Yourself ☐ Wife
   Enter number of exemptions checked → 2
2. List first names of your children who qualify as dependents; give address if different from yours. Claudia (daughter)
   Enter number of children listed → 1
3. Enter number of exemptions claimed for other persons listed at top of page 2 1
4. Enter the total number of exemptions claimed on lines 1, 2, and 3 4

ATTACH COPY B OF FORMS W-2 HERE

Income

5. Enter all wages, salaries, bonuses, commissions, tips, and other compensation before payroll deductions (including any excess of expense account or similar allowance paid by your employer over your ordinary and necessary business expenses. See instructions, pp. 5-6.)

Employer's Name	Where Employed (City and State)	(a) Wages, etc.	(b) Federal Income Tax Withheld
(H) Bach & Co.	New York, N.Y.	$ 6001.00	$ 777.60
(W) Reuben H. Donnelly	New York, N.Y.	402.98	55.10
	Enter totals here →	$ 6402.98	$ 832.70

6. Less: Excludable "Sick Pay" in line 5 (See instructions, page 7. Attach required statement) ...
7. Balance (line 5 less line 6) ..... $ 6402.98
8. Profit (or loss) from business from separate Schedule C ..... ♦
9. Profit (or loss) from farming from separate Schedule F ..... ♦
10. Other income (or loss) from page 3 (Dividends, Interest, Rents, Pensions, etc.)
11. Adjusted Gross Income (sum of lines 7, 8, 9, and 10) ..... ▲ $ 6402.98

If the social security tax (FICA) withheld from wages exceeded $144 because you or your wife had more than one employer, see instructions, page 5.

● Check if unmarried "Head of Household" ☐, or "Surviving Widow or Widower" with dependent child ☐. (See Instructions pp. 7-8)

Tax due or refund

12. TAX on income on line 11. (If line 11 is under $5,000, and you do not itemize deductions, use Tax Table on page 16 of instructions to find your tax and check here ☐. If line 11 is $5,000 or more, or if you itemize deductions, compute your tax on page 2 and enter here the amount from line 9, page 2). $ 672.54

If income was all from wages, omit lines 13 through 16

13. (a) Dividends received credit from line 5 of Schedule J ..... $
    (b) Retirement income credit from line 12 of Schedule K ....
14. Balance (line 12 less line 13) ..... $ 672.54
15. Enter your self-employment tax from separate Schedule C or F .....
16. Sum of lines 14 and 15 ..... $ 672.54
17. (a) Federal tax withheld (line 5, col. (b) above). Attach Forms W-2. Copy B.. $ 832.70
    (b) Payments and credits on 1960 Declaration of Estimated Tax (See page 8, instructions.) ● $ 836.70
    District Director's office where paid .....
18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the BALANCE DUE here → $
    Pay in full with this return to "Internal Revenue Service." If less than $1.00, file return without payment.
19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the OVERPAYMENT here → $ 164.16
    If less than $1.00, the overpayment will be refunded only upon application.
20. Amount of line 19 to be: (a) Credited on 1961 estimated tax $ ....., (b) Refunded $ 164.16

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☒ No (See page 6, instructions.)
If "Yes," did you submit an itemized accounting of expenses to your employer? ..... ☐ Yes ☐ No

County in which you live: New York

Is your wife (husband) filing a separate return for 1960? ☐ Yes ☒ No. If "yes," enter her (his) name and do not claim the exemption on this return.

Do you owe any Federal tax for years before 1960? ☐ Yes ☒ No. If "Yes" enter here the Internal Revenue District where the account is outstanding.

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matter required to be reported in the return of which he has any knowledge.

Sign here: X Jose E. More 4/13/61 — Adela More 4/13/61

(Taxpayer's signature and date) (If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

(Signature of preparer other than taxpayer) (Address) (Date)

Ex. 14

870—16—76135-2

AMENDED

The within amended return is filed as a claim for refund as authorized Sections 210 and 228 of the Rev. Act of 1964

FORM 1040 — U.S. INDIVIDUAL INCOME TAX RETURN—1960

U.S. Treasury Department
Internal Revenue Service

For Other Taxable Year Beginning ..., 1960, Ending ..., 19...

PLEASE PRINT OR TYPE

First name and initial: Jose E. | Last name: Hone

(If this is a joint return of husband and wife, use first names and middle initials of both)

Home address: 535 E. 86th St., New York, N.Y. (Original return) (Number and street or rural route)
110 East End Ave., New York, N.Y. (Amended)
(City, town, or post office) (Postal zone number) (State)

67-260

Your Social Security Number: 073 | 36 | 5091 | Occupation: Broker

Wife's Social Security Number: 145 | 14 | 2212 | Occupation:

ATTACH CHECK OR MONEY ORDER HERE

1. Check blocks which apply. Check for wife only if all of her income is included in this return, or if she had no income.
   (a) Regular $600 exemption ..... ☒ Yourself ☐ Wife
   (b) Additional $600 exemption if 65 or over at end of taxable year. ☐ Yourself ☐ Wife
   (c) Additional $600 exemption if blind at end of taxable year ..... ☐ Yourself ☐ Wife
   Enter number of exemptions checked → 1
2. List first names of your children who qualify as dependents; give address if different from yours: Claudia (Daughter)
   Enter number of children listed → 1
3. Enter number of exemptions claimed for other persons listed at top of page 2 .....
4. Enter the total number of exemptions claimed on lines 1, 2, and 3 2

ATTACH COPY B OF FORMS W-2 HERE

5. Enter all wages, salaries, bonuses, commissions, tips, and other compensation before payroll deductions (including any excess of expense account or similar allowance paid by your employer over your ordinary and necessary business expenses. See instructions, pp. 5-6.)

Employer's Name	Where Employed (City and State)	(a) Wages, etc.	(b) Federal Income Tax Withheld
Bache & Co.		$ 6000 00	$ 777 60
	Enter totals here →	$ 6000 00	$ 777 60

6. Less: Excludable "Sick Pay" in line 5 (See instructions, page 7. Attach required statement.) ...
7. Balance (line 5 less line 6) ..... $ 6000 00
8. Profit (or loss) from business from separate Schedule C .....
9. Profit (or loss) from farming from separate Schedule F .....
10. Other income (or loss) from page 3 (Dividends, Interest, Rents, Pensions, etc.) .....
11. Adjusted Gross Income (sum of lines 7, 8, 9, and 10) ..... $ 6000 00

If the social security tax (FICA) withheld from wages exceeded $144 because you or your wife had more than one employer, see instructions, page 5.

☐ Check if unmarried "Head of Household" ☐, or "Surviving Widow or Widower" with dependent child ☐. (See Instructions pp. 7-3)

Tax due or refund

12. TAX on income on line 11 ... (If line 11 is under $5,000, and you do not itemize deductions, use Tax Table on page 16 of instructions to find your tax and check here ☐. If line 11 is $5,000 or more, or if you itemize deductions, compute your tax on page 2 and enter here the amount from line 9, page 2). $ 0

If income was all from wages, omit lines 13 through 16

13. (a) Dividends received credit from line 5 of Schedule J ... and U.S. Research Unit
    (b) Retirement income credit from line 12 of Schedule K ...
14. Balance (line 12 less line 13) ... JUL 13 1964 ... $ 0
15. Enter your self-employment tax from separate Schedule C or F .....
16. Sum of lines 14 and 15 ... MANHATTAN ... $ 0
17. (a) Federal tax withheld (line 5, col. (b) above). Attach Forms W-2, Copy B. $ 777 60
    (b) Payments and credits on 1960 Declaration of Estimated Tax (See page 8 instructions.) $ 105 06
    District Director's office where paid ...
18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the BALANCE DUE here → $
    Pay in full with this return to "Internal Revenue Service." If less than $1.00, file return without payment.
19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the OVERPAYMENT here → $ 672 54
    If less than $1.00, the overpayment will be refunded only upon application.
20. Amount of line 19 to be: (a) Credited on 1961 estimated tax $ ...; (b) Refunded $ 672.54

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☒ No (See page 6, instructions.)
If "Yes," did you submit an itemized accounting of expenses to your employer? ..... ☐ Yes ☐ No

County in which you live: New York

Is your wife (husband) filing a separate return for 1960? ☒ Yes ☐ No. If "yes," enter her (his) name and do not claim the exemption on this return: Did not file original

Do you owe any Federal tax for years before 1960? ☐ Yes ☒ No. If "Yes," enter here the Internal Revenue District where the account is outstanding.

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

Sign here — JUN 29 1964
(Taxpayer's signature and date) (If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

(Signature of preparer other than taxpayer) (Address) JUN 29 1964 (Date)

Refund received on original return - 161.16
Less: Portion deemed applicable to wife as per 1960 Form 1040, amended. * Appears in red on original. 56.10
105.06

c70—16—76136-1

EX. 2-B

-Amended-

The within amended return is filed as a Claim for Refund as authorized by Sections 210 and 228 of the Revenue Act of 1964

18

FORM 1040 — U.S. Treasury Department, Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1960

For Other Taxable Year Beginning ..... 1960, Ending ..... 19.....

First name and initial	Last name
Adela T.	Hore

(If this is a joint return of husband and wife, use first names and middle initials of both)

PLEASE PRINT OR TYPE

Home address 535 East 86th. St., New York, N.Y. (Number and street or rural route)

Original return address: 110 East End Ave., New York 28, N.Y. (City, town, or post office) (Postal zone number) (State)

Your Social Security Number	Occupation	Wife's Social Security Number	Occupation
145 14 2212			

● ATTACH CHECK OR MONEY ORDER HERE

Exemptions

1. Check blocks which apply. Check for wife only if all of her income is included in this return, or if she had no income.
   (a) Regular $600 exemption ..... ☑ Yourself ☐ Wife
   (b) Additional $600 exemption if 65 or over at end of taxable year. ☐ Yourself ☐ Wife
   (c) Additional $600 exemption if blind at end of taxable year..... ☐ Yourself ☐ Wife
   Enter number of exemptions checked → 1
2. List first names of your children who qualify as dependents; *give address if different from yours.* ..... Enter number of children listed →
3. Enter number of exemptions claimed for other persons listed at top of page 2 .....
4. Enter the total number of exemptions claimed on lines 1, 2, and 3 1

Income

5. Enter all wages, salaries, bonuses, commissions, tips, and other compensation before payroll deductions (including any excess of expense account or similar allowance paid by your employer over your ordinary and necessary business expenses. See instructions, pp. 5-6.)

Employer's Name	Where Employed (City and State)	(a) Wages, etc.	(b) Federal Income Tax Withheld
Reuban H. Donnelly	New York, N.Y.	$ 402 98	$ 59 10
	Enter totals here →	$ 402 98	$ 59 10

6. Less: Excludable "Sick Pay" in line 5 (See instructions, page 5. Attach required statement.) ...
7. Balance (line 5 less line 6) ..... $ 402 98
8. Profit (or loss) from business from separate Schedule C .....
9. Profit (or loss) from farming from separate Schedule F .....
10. Other income (or loss) from page 3 (Dividends, Interest, Rents, Pensions, etc.) .....
11. Adjusted Gross Income (sum of lines 7, 8, 9, and 10) ..... ▲ $ 402 98

If the social security tax (FICA) withheld from wages exceeded $144 because you or your wife had more than one employer, see instructions, page 5.

● Check if unmarried "Head of Household" ☐, or "Surviving Widow or Widower" with dependent child ☐ (See Instructions pp. 7-9)

Tax due or refund

12. TAX on income on line 11. (If line 11 is under $5,000, and you do not itemize deductions, use Tax Table on page 16 of instructions to find your tax and check here ☐. If line 11 is $5,000 or more, or if you itemize deductions, compute your tax on page 2 and enter here the amount from line 9, page 2). $ -0-

If income was all from wages, omit lines 13 through 16

13. (a) Dividends received credit from line 5 of Schedule J..... $
    (b) Retirement income credit from line 12 of Schedule K....
14. Balance (line 12 less line 13)..... $ -0-
15. Enter your self-employment tax from separate Schedule C or F.....
16. Sum of lines 14 and 15..... $ -0-

17. (a) Federal tax withheld (line 5, col. (b) above). Attach Forms W-2, Copy B.. $ 59 10
    (b) Payments made on 1960 Declaration of Estimated Tax (See page 6, instructions.) ● * 59 10 $
    District Director's office where paid .....
18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the BALANCE DUE here → $ None
    Pay in full with this return to "Internal Revenue Service." If less than $1.00, no return without payment.
19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the OVERPAYMENT here → $ None
    If less than $1.00, the overpayment will be refunded only upon application.
20. Amount of line 19 to be: (a) Credited on 1961 estimated tax $ ..... (b) Refunded $ -

RECEIVED JUL 13 1964 Research Unit

JUL 13 1964

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☑ No (See page 6, instructions.)
If "Yes," did you submit an itemized accounting of expenses to your employer? ..... ☐ Yes ☐ No

County in which you live.	Is your wife (husband) filing a separate return (or did you file a separate return for years before 1960)? ☑ Yes ☐ No. If "yes," enter her (his) name and address not claim the exemption on this return. Jose	Did you ever apply for an Employer Identification Number? ☐ Yes ☐ No. If "Yes," enter here the Internal Revenue District where the account is outstanding.
New York	Hore-Filed joint original	

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

Sign here — (Taxpayer's signature and date) JUN 29 1964 (If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

(Signature of preparer other than taxpayer) S.O. MENIKOFF (Address) 165 Broadway JUN 19 (Date)

670—16—76135-2

*Applicable portion of prior refund from original return.
*Appears in red on original.

Ex. 3-C

Form 1040A (1961) — U.S. Treasury Department, Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN — 1961

For calendar year 1961 or fiscal year beginning ..... 19..., ending ..... 19.....

Example

Your Social Security Number: 426 08 7851

Occupation: Student Broker

Wife's Social Security Number: 145 14 8242

Occupation: Housewife

PLEASE PRINT OR TYPE

First name and initial: Jose E. Adds — Last name: Doe

(If joint return of husband and wife, use first names and middle initials of both)

Home address: 110 West 42nd Avenue (Number and street or rural route)

New York 28 N.Y. (City, town, or post office) (Postal zone number) (State)

Check One: ☐ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☒ Married filing joint return; ☐ Married filing separate return—Name of wife (husband) .....

• Attach Check or Money Order Here •

• Attach Copy B of Forms W-2 Here •

INCOME—(If joint return, include all income of both husband and wife)

	(a) Wages, etc.	(b) Federal income tax withheld
1. Wages, salaries, tips, etc., and excess of allowances over business expenses. Employer's name / Where employed (city and state)		
Bache & Co. — New York, N.Y.	$ 16,700.00	$ 2659.07
Reuben H. Donnelley — New York, N.Y.	467.50	68.00
If either you or your wife worked for more than one employer, see page 4 of instructions		
2. Totals here →	17,254.23	2727.07
3. "Sick pay" if included in line 1 (attach required statement)		
4. Subtract line 3 from total wages →		17,254.23
5. Dividends, interest, rents, royalties, pensions, etc. (Schedule B if required by instructions page 5)		
6. Business income (Schedule C)		
7. Sale or exchange of property (Schedule D)		
8. Farm income (Schedule F)		
9. Total (add lines 4 through 8)		17,254.23

CLOSED — NO. 514 — DIV. N.Y. Cty — DATE 6/30/64

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than $5,000 and you do not itemize deductions—

Copy total exemptions from page 2 here .....

Find your tax in table on page 10 of instructions.

Do not use lines 11 a, b, c, or d.

Enter tax on line 12.

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2 ..... If $5,000 or more and you do not itemize, enter 10% of line 9 but not more than $1,000 ($500 if married and filing separate return)	1,000.00
b. Subtract line 11a from line 9	16,254.23
c. Copy total exemptions from page 2 here ..., multiply by $600	3,600.00
d. Subtract line 11c from line 11b. Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.	12,654.23
12. Tax (from either tax table or tax rate schedule)	2,915.27
13. Self-employment tax (Schedule C-3 or F-1)	
14. Total (add lines 12 and 13)	2,915.27

PAYMENTS AND CREDITS

15. a. Tax withheld (line 2, col. (b) above). Attach Forms W-2	2727.07	
X b. Payments and credits on 1961 Declaration of Estimated Tax		
c. Dividends received credit		
d. Retirement income credit		
e. Other credits (Specify—see page 5 of instructions)		
f. Total (add lines a, b, c, d and e) →		2,727.07

District Director's office where amount on line 15b was paid .....

TAX DUE OR REFUND

16. If payments and credits (line 15f) are less than tax (line 14), enter Balance Due here → Pay in full with this return to "Internal Revenue Service."	188.20
17. If payments and credits (line 15f) are larger than tax (line 14), enter Overpayment here →	
18. Line 17 to be: (a) Credited on 1962 estimated tax $.....; (b) Refunded $.....	

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ..... (Taxpayer's signature and date) 3/22/62 (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) 3/22/62 (Wife's signature and date)

Sign here ..... (Signature of preparer other than taxpayer) (Address) (Date)

EX. 4-D

AMENDED * 20

Form 1040 — U.S. INDIVIDUAL INCOME TAX RETURN—1961

U.S. Treasury Department — Internal Revenue Service

For the calendar year 1961 or taxable year beginning ..... 1961, ending ..... 19....

Your Social Security Number: 073 | 34 | 5091

PLEASE PRINT OR TYPE

First name and initial: JOSE E. & ADELA — Last name: MORE
(If joint return of husband and wife, use first names and middle initials of both)

Home address: 110 East End Avenue
(Number and street or rural route)

New York (City, town, or post office) — 28 (Postal zone number) — N. Y. (State)

Occupation: Stock Broker

Wife's Social Security Number: 145 | 14 | 2242

Occupation: Housewife

Check One: ☐ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☒ Married filing joint return; ☐ Married filing separate return—Name of wife (husband) .....

• Attach Check or Money Order Here •

• Attach Copy B of Forms W-2 Here •

INCOME—(If joint return, include all income of both husband and wife)

		(a) Wages, etc.	(b) Federal income tax withheld
1. Wages, salaries, tips, etc., and excess of allowances over business expenses. Employer's name / Where employed (city and state)			
Bache & Co.-	New York, N.Y.	$ 16,788 64	$ 2,659 07
Reuben H. Donnelley-	New York, N.Y.	465 59	68 91
If either you or your wife worked for more than one employer, see page 4 of instructions			
2. Totals here →		17,254 23	2,727 98
3. "Sick pay" if included in line 1 (attach required statement)			
4. Subtract line 3 from total wages			17,254 23
5. Dividends, interest, rents, royalties, pensions, etc. (Schedule B—if required by instructions page 5)			
6. Business income (Schedule C)			
7. Sale or exchange of property (Schedule D)			
8. Farm income (Schedule F)			
9. Total (add lines 4 through 8)			17,254 23

RECEIVED DEC 14 1962

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than $5,000 and you do not itemize deductions—

Copy total exemptions from page 2 here .....

Find your tax in table on page 10 of instructions.

Do not use lines 11 a, b, c, or d.

Enter tax on line 12.

11. Tax Rate Schedule

a.	If you itemize deductions, enter total from page 2. If line 9 is $5,000 or more and you do not itemize, enter 10% of line 9 but not more than $1,000 ($500 if married and filing separate return).	176,983 50
b.	Subtract line 11a from line 9	-0-
c.	Copy total exemptions from page 2 here 6, multiply by $600	3,600 00
d.	Subtract line 11c from line 11b. Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.	-0-

12.	Tax (from either tax table or tax rate schedule)	-0-
13.	Self-employment tax (Schedule C-3 or F-1)	-0-
14.	Total (add lines 12 and 13)	-0-

RECEIVED AUDIT DIVISION DEC 13 1962 INTERNAL REVENUE

PAYMENTS AND CREDITS

15. a.	Tax withheld (see 5; col. (b) above). Attach Forms W-2	2,727 98	
b.	Payments and credits on 1961 Declaration of Estimated Tax		
c.	Dividends received credit		
d.	Retirement income credit	Paid with	
e.	Other credits (Specify—see page 5 of instructions)	original return) 188 29	
f.	Total (add lines 15a, b, c, d and e)		2,916 27

District Director's office where amount on line 15b was paid .....

TAX DUE OR REFUND

16.	If payments and credits (line 15f) are less than tax (line 14), enter Balance Due here →	-0-
	Pay in full with this return to "Internal Revenue Service."	
17.	If payments and credits (line 15f) are larger than tax (line 14), enter Overpayment here →	2,916 27
18.	Line 17 to be: (a) Credited on 1962 estimated tax $.....; (b) Refunded $ 2,916.27	

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ..... DEC 12 1962 ..... DEC 12 1962
(Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

Sign here .... DEC 11 1962
(Signature of preparer other than taxpayer) (Address) (Date)

S. O. MENIKOFF
165 Broadway
New York 6, N. Y.

* Appears in red on original.

Ex. 5-E

FORM 1040
U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1962

or taxable year beginning ..... 1962, ending ..... 19 ...

Your Social Security Number: 073 : 34 : 5091

Print or Type

First name and initial: Jose E. & Adela | Last name: Mole

(If joint return of husband and wife, use first names and middle initials of both)

Home address: 110 East End Avenue
(Number and street or rural route)

New York 28 New York
(City, town, or post office) (Postal zone number) (State)

Occupation: Sugar and Stock Broker

Wife's Social Security Number: 145 : 14 : 2242

Occupation: Housewife

Check one: ☐ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☒ Married filing joint return (even if only one had income); ☐ Married filing separate return—If wife or husband also filing separately, give name .....

INCOME—(If joint return, include all income of both husband and wife)

	(a) Wages, etc.	(b) Federal income tax withheld
1. Wages, salaries, tips, etc., and excess of allowances over business expenses. Employer's name: Bache & Co. Where employed (city and state): 36 Wall Street, N.Y.C.	$ 22,395.54	$ 3728.80
If either you or your wife worked for more than one employer, see page 4 of instructions		
2. Totals →	22,395.54	
3. "Sick pay" if included in line 1 (attach required statement)		
4. Subtract line 3 from total wages →		22,395.54
5a. Dividends (Schedule B)		None
b. Interest (Schedule B or other list)		None
c. Rents, royalties, pensions, etc. (Schedule B)		None
6. Business income (Schedule C)	LOSS *	159,729.27 *
7. Sale or exchange of property (Schedule D)		7,333.60
8. Farm income (Schedule F)		None
9. Total (add lines 4 through 8)	LOSS *	129,995.13 *

RECEIVED JAN 25 1965 13 MAIL ROOM

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than $5,000 and you do not itemize deductions—
Complete page 2 exemption schedule.
Copy total exemptions here .....
Find your tax in table on page 10 of instructions.
Do not use lines 11 a, b, c, or d.
Enter tax on line 12.

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2. If line 9 is $5,000 or more and you do not itemize, enter 10% of line 9 but not more than $1,000 ($500 if married and filing separate return).	NOT ALLOWED
b. Subtract line 11a from line 9	
c. Copy total exemptions from page 2 here ....., multiply by $600	1800. -
d. Subtract line 11c from line 11b. Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.	

12. Tax (from either tax table or tax rate schedule)	-0-
13. Self-employment tax (Schedule C-3 or F-1)	-0-
14. Total (add lines 12 and 13)	-0-

PAYMENTS AND CREDITS

15a. Tax withheld (line 2, col. (b) above). Attach Forms W-2	3728.80	
b. Payments and credits on 1962 Declaration of Estimated Tax		
c. Dividends received credit		
d. Retirement income credit		
e. Investment credit (Form 3468)		
f. Other credits (Specify—see page 5 of instructions)		
g. Total (add lines a, b, c, d, e, and f) →		3728.80
District Director's office where amount on line 15b was paid		

TAX DUE OR REFUND

16 If payments and credits (line 15g) are less than tax (line 14), enter Balance Due here → (Pay in full with this return to "Internal Revenue Service." File with your District Director.)	-0-
17. If payments and credits (line 15g) are larger than tax (line 14), enter Overpayment here →	3728.80
18. Amount of line 17 you wish credited to 1963 Estimated Tax	
19. Subtract line 18 from line 17. Apply this balance to: ☐ U.S. Savings Bonds; or ☒ Refund	3728.80

• Attach Copy B of Forms W-2 Here •

• Attach Check or Money Order Here •

63—16—7172-1

COPY

* List your exemptions and sign on other side

* Appears in red on original.

Ex 6-F

EXTENSION GRANTED TO 9/15/64 22 - 1-8 OR 608300

CST - AUDIT 3421-0

FORM 1040 | U.S. INDIVIDUAL INCOME TAX RETURN—1963

U.S. Treasury Department
Internal Revenue Service

or taxable year beginning ..... 1963, ending ..... 19.....

Your social security number: 0 7 3 3 4 5 0 9 1

Occupation: Broker

Print or Type

First name and initial: Jose E. and Adela T. | Last name: More

If joint return of husband and wife, use first names and middle initials of both

Home address: 535 East 86th. Street
Number and street or rural route

New York City, New York
City, town or post office, and State | Postal ZIP code

Wife's number if joint return: 1 4 5 1 1 4 2 2 4 2

Occupation: Housewife

Did you file a return for 1962? ☒ Yes ☐ No. If name or address was different than shown above, enter name and address used.

Same names: 110 East End Ave., New York 28, N.Y.

Check one: ☐ Single .... ☐ Married filing joint return (even if only one had income) X ☐ Unmarried Head of Household .... ☐ Surviving widow(er) with dependent child .... ☐ Married filing separately .... *Give name of wife or husband only if also filing separately*

If joint return, include all income of both husband and wife—INCOME—If either you or your wife worked for more than one employer, see page 4 of instructions.

	(a) Federal income tax withheld	(b) Wages, etc.
1. Wages, salaries, tips, etc., and excess of allowances over business expenses: Employer's name / Where employed (city and state)		
Bache and Co. NYC, NY	$ 22318 56	$ 125000 -
2. Totals →	22318 56	125000 -
3. "Sick pay" included in line 1 (attach required statement)		-
4. Subtract line 3 from line 2		125000 -
5a. Dividends (Schedule B)		45 31
b. Interest (Schedule B or list of payers and amounts)		
c. Rents, royalties, pensions, etc. (Schedule B)		
6a. Business income (Schedule C) Loss*		23696 11
b. Sale or exchange of property (Schedule D) Loss* Taxable income limit		0
c. Farm income (Schedule F)		
7. Total (add lines 4 through 6c) Loss*		111450 83
8. Payments by self-employed persons to retirement plans, etc. (attach Form 2950 SE)		
9. Total income (subtract line 8 from line 7). Loss*		111450 83

RECEIVED INTERNAL REVENUE SERVICE JUL 13 1964 MAIL ROOM

10. Tax Table — FIGURE YOUR TAX BY USING EITHER 10 OR 11 — 11. Tax Rate Schedule

If line 9 is less than $5,000 and you do not itemize deductions, Complete page 2 exemption schedule.

Copy total exemptions here ..... Find your tax in table on page 10 of instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.

a. If you itemize deductions, enter total from page 2. If line 9 is $5,000 or more and you do not itemize, enter 10% of line 9 but not more than $1,000 ($500 if married and filing separate return).	11327 -
b. Subtract line 11a from line 9.	-0 -
c. Copy total exemptions from page 2 here 3, multiply by $600	1800 -
d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.)	-0 -

TAX—CREDITS—PAYMENTS

12. Tax (from either tax table or tax rate schedule)		-0 -
13a. Dividends received credit	-	
b. Retirement income credit		
c. Investment credit (Form 3468)		
d. Other credits (Specify—see page 5 of instructions)		
e. Total (add lines 13a, b, c, and d)	-	
14. Balance (subtract line 13e from line 12)		-0 -
15. Tax from recomputing prior year investment credit (attach statement)		
16. Total (add lines 14 and 15)		-0 -
17. Self-employment tax (Schedule C-3 or F-1)		
18. Total tax (add lines 16 and 17)		-0 -
19a. Tax withheld (line 2, column (a) above)	22318.56	
X b. 1963 Estimated tax payments and credits ..... (Office where paid)		
c. Total (add lines 19a and b)		22318 56

REVIEWER SUPERVISION DATE DATE DATE

Memo to Mr. Wolff 7/24/64 INVENTORY REDUCTION SURVEY DEC 17

TAX DUE OR REFUND

20. If payments (line 19c) are less than tax (line 18), enter Balance Due. Pay in full with this return. →	
21. If payments (line 19c) are larger than tax (line 18), enter Overpayment →	22318 56
22. Amount of line 21 you wish credited to 1964 Estimated Tax	
23. Subtract line 22 from 21. Apply to: ☐ U.S. Savings Bonds, with excess refunded; or ☒ Refund only	22318 56

• Attach Copy B of Forms W-2 Here •

• Attach Check or Money Order Here •

★ LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE

650—16—77674-1

*Appears in red on original

AUG 17 1964 0 2 0 3 2 7

Ex. 7-G

CONSENTED TO [illegible] GRANTED TO 23 F[illegible]

Form **1040** U.S. Treasury Department Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1964

For the calendar year 1964, or fiscal year beginning ..... 1964, ending ..... 19....

Your social security number (Husband's if joint return): 073 | 34 | 5091

Please Print or Type

First name and initial (If joint return, use first names and middle initials of both): Jose E. and Adela T.

Last name: More

Occupation: Broker

Home address (Number and street or rural route): 535 East 86th Street

Wife's number, if joint return: 145 | 14 | 2262

City, town or post office, and State: New York, New Yo[illegible]

Postal ZIP code: 10028

Occupation: Housewife

Enter the name and address used on your return for 1963 (if the same as above, write "Same"). If none filed, give reason.

Same

NOTE.—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

See instructions before completing your return.

FILING STATUS—check one:

1a. ☐ Single
b. ☒ Married filing joint return (even if only one had income)
c. ☐ Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.
d. ☐ Unmarried Head of Household
e. ☐ Surviving widow(er) with dependent child

EXEMPTIONS

			Enter number of boxes checked
2a. Regular	☒ Yourself	☒ Wife	
b. Age 65 or over	☐ Yourself	☐ Wife	
c. Blind	☐ Yourself	☐ Wife	→ 2
3a. Number of your dependent children *who lived with you*			1
b. Number of other dependents (from line 3, Part I, page 2)			
4. Total exemptions claimed			→ 3

INCOME—If joint return, include all income of both husband and wife

5. Wages, salaries, tips, etc. If not shown on attached Forms W-2, attach explanation	$ 182,367	46
6. Other income (from line 9, Part II, page 2)	61,622	54
7. Total (add lines 5 and 6)	120,740	10
8. Adjustments (from line 5, Part III, page 2)		
9. Total income (subtract line 8 from line 7)	120,740	10

Attach Copy B of Form W-2 Here

RECEIVED AUG 16 1965 INT. REV. SERV. N.Y.

FIGURE TAX BY USING EITHER 10 OR 11

TAX COMPUTATION

10. Tax Table—If you do not itemize deductions and line 9 is less than $5,000, find your tax from tables in instructions. Do not use lines 11 a, b, c, or d. Enter tax on line 12.		
11. Tax Rate Schedule—		
a. If you itemize deductions enter total from Part IV, page 2. If you do not itemize deductions, and line 9 is $5,000 or more enter the larger of: (1) 10 percent of line 9 or; (2) $200 ($100 if married and filing separate return) plus $100 for each exemption claimed on line 4, above. The deduction computed under (1) or (2) is limited to $1,000 ($500 if married and filing separate return).	22,516	82
b. Subtract line 11a from line 9	98,221	28
c. Multiply total number of exemptions on line 4, above, by $600	1,800	-
d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 10 of instructions. Enter tax on line 12.)	96,421	28

TAX—CREDITS—PAYMENTS

12. Tax (from either Tax Table, line 10, or Tax Rate Schedule, line 11) From Schedule G Attached	23,704	64
13. Total credits (from line 5, Part V, page 2)		
14. Income tax (subtract line 13 from line 12)	23,704	64
15. Self-employment tax (Schedule C-3 or F-1)		
16. Total tax (add lines 14 and 15)	23,704	64
If either you or your wife worked for more than one employer, see page 5 of instructions.		
17a. Total Federal income tax withheld (attach Forms W-2) 30,534.		
b. 1964 Estimated tax payments ..... (Include 1963 overpayment allowed as a credit) (Office where paid)		
	30,534	90
c. Total (add lines 17a and 17b)		

Attach Check or Money Order Here

TAX DUE OR REFUND

18. If payments (line 17c) are less than tax (line 16), enter Balance Due. Pay in full with this return. →		
19. If payments (line 17c) are larger than tax (line 16), enter Overpayment →	6,829	26
20. Amount of line 19 you wish credited to 1965 Estimated Tax	6,829	26
21. Subtract line 20 from 19. Apply to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only.		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has knowledge.

SIGN HERE — PAID AUG 13 1965 — If joint return, BOTH HUSBAND AND WIFE MUST SIGN. Date prepared

Signature of preparer other than taxpayer — Address of preparer — Date

S. O. MENKOFF
5 PERSHING AVE.
NEW ROCHELLE, N. Y.

Ex. 8-H

*Appears in red on original.

66 T. C. No. 4

UNITED STATES TAX COURT

JOSE E. MORE and ADELA T. MORE, Petitioners v. COMMISSIONER OF INTERNAL REVENUE, Respondent.

Docket Nos. 5404-67, 5868-67.

Filed April 5, 1976.

Petitioners, husband and wife, elected to income-average for 1964 although the husband had been a nonresident alien for part of 1960. The petitioners had no income taxable in the United States during that portion of 1960 that the husband was a nonresident alien.

Held, petitioners' taxable year for 1960 was the entire calendar year and, because one spouse was a nonresident alien for part of such year, petitioners were not eligible to income-average for 1964.

Robert D. Whoriskey, William S. Robertson III, Nancy A. Norman, and Ira Revich, for the petitioners.[1]

David N. Brodsky, for the respondent.

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[1] Albert J. Parreno was counsel of record for the petitioners at the time of filing the petitions herein. Mr. Parreno died on June 11, 1972, prior to the time of trial.

SERVED APR 5 1976

TANNENWALD, Judge: In these consolidated cases, respondent determined the following deficiencies in petitioners' Federal income taxes:

Docket No.	Year	Income tax	Addition to tax (Sec. 6651(a))
5404-67	1962	$ 7,768.25	--
5868-67	1963	59,370.48	$3,705.19
	1964	93,676.87	--

All issues save one have been resolved, with the result that the only question remaining for our consideration is whether the petitioners are entitled to the benefits of income-averaging under sections 1301 through 1305[2] for the taxable year 1964.

FINDINGS OF FACT

Petitioners, husband and wife, resided in New York, New York, at the time of filing their petitions herein. They filed Federal income tax returns with the district director of internal revenue, New York, New York, for the taxable years 1960 through 1964. Neither petitioner filed a Federal income tax return for 1959.

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[2] All references are to the Internal Revenue Code of 1954 as amended and in effect during the year at issue.

Petitioners were Cuban residents at the time Fidel Castro acceded to power on January 1, 1959. They had enjoyed much affluence in Cuba where Jose was a sugar and stock broker. Both Jose and Adela owned valuable real and personal property in Cuba. When he realized that he could not successfully continue his business in Cuba under the new government, Jose resolved that his family would relocate in the United States. All of petitioners' property remaining in Cuba was expropriated by the Cuban government, under circumstances which respondent concedes constituted a deductible loss.

Jose held a Cuban passport issued on April 24, 1958, which contained a nonimmigrant visa issued by the American Embassy on October 8, 1958, "valid for unlimited applications for admission into the United States if presented before October 7, 1962." He was admitted to the United States and readmitted to Cuba on the following dates, remaining in the United States and Cuba during the intervening periods except as hereinafter noted:

Admitted to United States	Readmitted to Cuba
December 6, 1958	January 30, 1959
February 3 or 9, 1959	February 15, 1959
February 18, 1959	March 5, 1959
August 8, 1959	January 22, 1960
February 14, 1960	February 24, 1960
March 15, 1960	

Jose went to France from the United States on or about August 19, 1959, and returned to the United States on September 15, 1959.

Jose was not in Cuba after March 15, 1960. He applied for permanent residence status in the United States at Montreal, Canada, on June 20, 1961, and became a United States citizen on July 18, 1966.

Jose rented an apartment in New York for a number of years prior to August 8, 1959. He also utilized office space and secretarial services at Bache & Co. in New York, New York, starting in early 1959.

When Jose departed from Cuba in August 1959, he left his house in Havana open and occupied by two of his servants and he lived in that house during the periods when he was in Cuba prior to March 15, 1960. He worked actively in Cuba as a sugar broker until that date.

Prior to that date, he utilized the same social clubs in Cuba of which he had been and continued to be a member.

In the early months of 1960, Jose's Havana brokerage office was placed under surveillance by the Cuban authorities, as was his house three days before he departed from Cuba on March 15, 1960. He realized at that time that his business in Cuba was "gone" and decided to stay in New York permanently. His brokerage office in Havana was closed in June or July of 1960.

Jose began his employment relationship with Bache & Co. in New York, New York, in March 1960, and first received a drawing account in that month or the following month.

ULTIMATE FINDING OF FACT

Jose was a nonresident alien for at least part of 1960.[3]

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[3] This finding coincides with the finding made from the bench at the conclusion of the trial except that it is somewhat broader in that the latter finding was pinpointed to January 2, 1960. We have broadened our finding in order to avoid any possible question arising from the fact that January 1, 1960, was a legal holiday -- a question which, we note, neither party has raised.

OPINION

After application of the net operating loss and net operating loss carryforwards arising from their Cuban expropriation losses, petitioners had no taxable income for the years 1960 through 1963. For the taxable year 1964, petitioners had taxable income of $204,747.19.

We have found as an ultimate fact and hold that Jose was a nonresident alien for part of 1960. We must now decide whether petitioners are precluded by that holding from obtaining the benefits of income-averaging for 1964. This issue depends upon whether the entire year 1960 during part of which Jose was a nonresident or only that part of 1960 during which Jose was a resident alien is to be included in the four-year base period for income-averaging.

Section 1303(b) provides that an individual shall not be eligible for income-averaging if such individual was a nonresident alien "at any time" during the computation year or during "the base period." The computation year is the year for which the taxpayer elects the benefits of averaging (section 1302(e)(1)), in this case 1964,

and "the base period" is defined as "the 4 taxable years immediately preceding the computation year" (section 1302(e)(2)).[4]

Petitioners argue that Jose did not become subject to United States income tax until he became a resident alien and that therefore his 1960 "taxable year" consists of only that portion of the calendar year during which he had that status. Respondent argues that the entire calendar year 1960 must be taken into account in determining "the base period" and that therefore petitioners are ineligible for income-averaging under section 1303(b). We hold for respondent.

Petitioners refer us to section 7701(a)(23) which defines the term "taxable year" as the calendar or fiscal year for which taxable income is computed or, in the case of a return made for a fractional part of a year, the period for which such return is made. Because section 871(a) provides for the taxation of nonresident aliens only on income received from sources within the

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[4] These sections presently appear in the Code as sections 1302(c)(1) and 1302(c)(2), respectively.

United States and because Jose alleges he had no such income during that portion of 1960 when he was not a United States resident,[5] petitioners conclude that Jose had a "short taxable year" consisting of only that portion of the calendar year during which Jose was a United States resident and liable for Federal income taxes. Petitioners make further reference to section 1304(g)[6] for the proposition that short taxable years are includable as base period years. The regulations promulgated under section 1304(g) only address short taxable years recognized by section 443.[7] Petitioners concede that their situation does not fall within section 443, but argue that the general import of section 1304(g) is broader than the scope of respondent's regulations and section 443.

Petitioners' analysis of the applicable statutory provisions is misconceived. The concept of a "taxable

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5 Respondent does not challenge this point.

6 Presently section 1304(f).

7 Income Tax Regs., sec. 1.1304-7, redesignated Income Tax Regs., sec. 1.1304-6 by T.D. 7196, 1972-2 C.B. 499. Section 443 admits of short taxable years in three situations: (1) where a taxpayer has changed his annual accounting period, (2) where a taxpayer was not in existence for an entire taxable year, and (3) where a taxpayer's taxable year has been terminated for jeopardy.

year" is clearly articulated in the Code. Thus, section 7701(a)(23) contains the following definition:

> Taxable year.--The term "taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the taxable income is computed under subtitle A. "Taxable year" means, in the case of a return made for a fractional part of a year under the provisions of subtitle A or under regulations prescribed by the Secretary or his delegate, the period for which such return is made.

Section 443 (contained in subtitle A) deals specifically with returns for a period of less than twelve months in three explicit situations, i.e., change of an annual accounting period, taxpayer not in existence for an entire taxable year, and termination of a taxable year for jeopardy. It is clear, as petitioners concede, that section 443 does not apply herein. It is not enough that a nonresident alien may not have any tax liability because he has no taxable income from United States sources. The fact is that, as a category, nonresident aliens are subject to United States income tax, albeit that their liability attaches only to certain types of income. See section 871, et seq.; Georges Simenon, 44 T.C. 820, 832-833 (1965); Matthew Klaas, 36 T.C. 239, 242-244 (1961); cf. John C. Lee,

6 B.T.A. 1005 (1927); see Samann v. Commissioner, 313 F. 2d 461, 464 (4th Cir. 1963) ("income may be taxed and untaxed during parts of the same year"). Consequently, Jose was not a taxpayer "not in existence" (see section 443(a)(2)) during that portion of 1960 preceding the time he became a resident alien.

Since Jose's circumstances in 1960 do not conform to those specified in section 443 and since Jose never attempted to adopt an annual accounting period other than the calendar year, Jose's 1960 taxable year must be deemed to be the calendar year. Section 441; section 1.441-1, Income Tax Regs. See Georges Simenon, supra. Essentially what petitioner seeks to do is to have us adopt a concept of a "taxable period" other than a calendar year and equate this period with a short "taxable year." This we have refused to do in the case of departing resident aliens whose taxable period was terminated pursuant to section 6851 and who sought to file a joint return for such period.[8] Matthew Klaas,

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[8] Section 6013(a)(1) precludes the filing of a joint return for a taxable year in which either spouse was a nonresident alien at any time. We note that petitioners herein originally filed a joint return for 1960. They subsequently filed amended returns on a "married -- filing separately" basis. Petitioners do not now claim that their original joint return was proper under section 6013 on the basis of their position that 1960 was a short taxable year during which neither spouse was a nonresident alien.

supra. We see no reason for a different rule to obtain in respect of incoming aliens.

Finally section 6072(c) speaks only in terms of calendar or fiscal years with reference to nonresident aliens.

Thus, petitioners' concept of a "short taxable year" has no statutory foundation.

Respondent's long-standing policy has been to treat taxpayers such as Jose as dual-status taxpayers for the year in which residency is changed, to require of such taxpayers a tax return prepared on Form 1040 for the taxpayer's entire annual accounting period, and to report separately therein income derived during the taxpayer's period of residency and the taxpayer's period of nonresidency.[9] The requirement of making a full-year

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[9] This policy dates back to G.C.M. 10759, XI-2 C.B. 99 (1932) and is more recently embodied in Income Tax Regs. secs. 1.871-13(a) and 1.6012-1(b)(2)(ii)(a). See also Rev. Rul. 56-365, 1956-2 C.B. 934, and I.R.S. Publication 519, United States Tax Guide for Aliens (1975).

Petitioners also argue that this dual type of reporting for a year in which an alien changes residency bolsters their assertion that Jose had a short taxable year consisting of only that portion of the 1960 calendar year in which he had reportable income. But, the very provision cited by petitioners, Income Tax Regs. sec. 1.6012-1(b)(2)(ii)(a), contains language undermining their position:

> If an alien individual becomes a citizen or resident of the United States during the taxable year * * *. [Emphasis added.]

We note, however, that this regulation is only applicable for taxable years beginning after December 31, 1960.

return is not altered or suspended by the fact that a taxpayer may have had no income taxable in the United States during his period of nonresidency. See p. 9, supra. The respondent's position in respect of this point has been cited with apparent approval in Georges Simenon, supra.

Finally, petitioners' interpretation of the income-averaging provisions does violence to legislative intent. In enacting those provisions, Congress was particularly concerned that --

> the individual's income must have been subject to tax by the United States throughout the entire base period as well as the computation year. No one is eligible for averaging who was a nonresident alien in any of the 4 base period years or in the computation year. [S. Rept. No. 830, 88th Cong., 2d Sess. 144 (1964), 1964-1 (Part 2) C.B. 505, 648.]

In the case of a citizen who had excludable foreign source income during the base period, Congress felt that, by requiring the taxpayer to add back his excludable foreign source income to his base period income, the above-stated policy could be effectuated. S. Rept. No. 830, supra at 142, 1964-1 (Part 2) C.B. at 646. Since no similar provisions obtain in respect of a taxpayer who was a nonresident alien having no income subject to Federal

taxes during part of his base period, the intent of Congress in enacting section 1303(b) is plain, namely, that the nonresident alien not be afforded an undue tax advantage in the area of income-averaging.[10]

We conclude that an alien's annual accounting period is his taxable year and such year is not affected by a change in residency status. In view of our holding that Jose was a nonresident alien for part of 1960, a base period year, we further conclude that petitioners are not eligible to elect income-averaging for the taxable year 1964 under section 1303(b).

To reflect the parties' resolution of other issues,

Decisions will be entered under Rule 155.

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[10] Under petitioners' theory, it would be of no matter whether an alien assumed United States residency on January 2 or December 30 of his first base period year so long as he had no income taxable in the United States during his period of nonresidency. In the latter case, conceivably, an alien could reside in this country for one day and have $1 or even no taxable income for his dual-status year and this one day would represent a "short taxable year" includable as a base period year over which subsequent years' income could be spread. The relief envisioned by the income-averaging provisions surely was not intended to encompass this type of situation.

UNITED STATES TAX COURT

JOSE E. MORE and ADELA T. MORE,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 5868-67
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

DECISION

Pursuant to the opinion of the Court filed April 5, 1976, and incorporating herein the facts recited in the respondent's computation as the findings of the Court, it is

ORDERED and DECIDED: That there is no deficiency in income tax due from the petitioners for the taxable year 1963;

That there is no addition to tax due from the petitioners for the taxable year 1963 under the provisions of Int. Rev. Code of 1954, § 6651(a); and

That there is a deficiency in income tax due from the petitioners for the taxable year 1964 in the amount of $93,676.87.

(Signed) THEODORE TANNENWALD, JR.

Judge.

Entered: JUL 22 1976

* * * * * *

UNITED STATES TAX COURT

JOSE E. MORE and ADELA T. MORE, Petitioners,	:	Docket No. 5868-67
v.	:	
COMMISSIONER OF INTERNAL REVENUE, Respondent.	:	

NOTICE OF APPEAL

Notice is hereby given that Jose E. More and Adela T. More, hereby appeal to the United States Court of Appeals for the Second Circuit from the decision of this Court entered in the above-captioned proceeding on the 22nd day of July, 1976.

Dated: New York, New York
October 19, 1976

CURTIS, MALLET-PREVOST, COLT & MOSLE

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